26 USC 7701.

than the Vice President) whose compensation is disbursed by the Secretary of the Senate or (B) any special Government employee (as defined in section 202 of title 18, United States Code).

"(3) The term 'honorarium' means a payment of money or any thing of value for an appearance, speech or article by a Member, officer or employee, excluding any actual and necessary travel expenses incurred by such individual (and one relative) to the extent that such expenses are paid or reimbursed by any other person, and the amount otherwise determined shall be reduced by the amount of any such expenses to the extent that such expenses are not paid or reimbursed.

State and local governments.

"(4) The term 'travel expenses' means, with respect to a Member, officer or employee, or a relative of any such individual, the cost of transportation and the cost of lodging and meals while away from his or her residence or principal place of

employment.'.

(5) The term 'charitable organization' means an organization described in section 170(c) of the Internal Revenue Code of 1986."

(b) CONFORMING AMENDMENTS.—

(1) Section 323 of the Federal Election Campaign Act of 1971 (2 U.S.C. 441i) is amended—

(1) in subsection (a) by striking "No person while an elected or appointed officer or employee of the Federal Government" and by inserting "No person while a Senator or officer or employee of the Senate", and by striking "accept" the first place it appears; and

(2) in subsection (b) by striking "an elected or appointed officer or employee of any branch of the Federal Government" and by inserting a Senator or any officer or employee of the Senate".

(2)Section 908(aX3) of the Supplemental Appropriations Act, 1983 (2 U.S.C. 31-l(aX3)), is amended to read as follows:

"(3) 'Member' means a Senator; and".

SEC. 602. TAX TREATMENT OF AMOUNTS PAID TO CHARITY.

Section 7701 of the Internal Revenue Code of 1986 is amended by ^designating subsection (k) as subsection (1) and by inserting after subsection (j) the following:

"(k) TREATMENT OF CERTAIN AMOUNTS PAID TO CHARITY.—In the case of any payment which, except for section 501(b) of the Ethics in Government Act of 1978, might be made to any officer or employee of the Federal Government but which is made instead on behalf of such officer or employee to an organization described in section 17(Kc>-

"(1) such payment shall not be treated as received by such officer or employee for all purposes of this title and for all purposes of any tax law or a State or political subdivision thereof, and

"(2) no deduction shall be allowed under any provision of this title (or of any tax law of a State or political subdivision thereof) to such officer or employee by reason of having such payment made to such organization.

For purposes of this subsection a Representative in, or a Delegate or Resident Commissioner to, the Congress shall be treated as an officer or employee of the Federal Government and a Senator or